

**Illinois Department of Revenue
Regulations**

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TITLE 86: REVENUE

PART 630

COUNTY WATER COMMISSION RETAILERS' OCCUPATION TAX

Section

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AUTHORITY: Implementing Section 4(b) of the Water Commission Act of 1985 [70 ILCS 3720] and authorized by Section 2505-25 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-25].

SOURCE: Adopted at 13 Ill. Reg. 9362, effective June 6, 1989; amended at 15 Ill. Reg. 5762, effective April 5, 1991; amended at 24 Ill. Reg. 17808, effective November 28, 2000.